

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF COLUMBIA

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.) Civil No.
)
CRAIG DAVITIAN)
2909 Dumbarton Street, N.W.)
Washington, DC 20007)
)
and)
)
SHERLENE DAVITIAN)
2909 Dumbarton Street, N.W.)
Washington, D.C. 20007)
)
Defendants.)
)

COMPLAINT FOR FEDERAL TAXES

The plaintiff, the United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this action to collect joint federal income tax assessments, and statutory additions, made against Craig Davitian and Sherlene Davitian for the years 2003, 2007, 2008, 2009, 2010, 2011, and 2012. In support of this action, the United States alleges as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340, 1345, and 26 U.S.C. § 7402.
2. Venue is proper in this Court under 28 U.S.C. §§ 1391 and 1396.

PARTIES

3. The plaintiff is the United States of America.

4. Defendants, Craig Davitian and Sherlene Davitian, are married to each other and maintain a last known address at 2909 Dumbarton Street, N.W., Washington, D.C. 20007, within the jurisdiction of the Court.

5. Based on the examination (audit) by the Internal Revenue Service ("IRS") of the joint income tax return of Craig Davitian and Sherlene Davitian for the year 2003, and the joint federal income tax returns (Forms 1040) filed by Craig Davitian and Sherlene Davitian for the years 2007, 2008, 2009, 2010, 2011, and the examination (audit) of the joint federal income tax return of Craig Davitian and Sherlene Davitian for the year 2012, for the years and on the dates set forth below, a delegate of the Secretary of the Treasury of the United States assessed against Craig Davitian and Sherlene Davitian (Form 1040) joint federal income taxes, and statutory additions to tax, for the years 2003, 2007, 2008, 2009, 2010, 2011, and 2012:

Year	Date of Assessment	Unpaid Balance	Accrued Interest	Accrued Penalty	Amount Due as of 12/17/2018
2003	8/10/2009	\$ 8,693.75	\$ 3,417.12	0.00	\$ 12,110.87
2007	11/24/2008	\$ 142,333.63	\$ 29,011.14	0.00	\$ 171,344.77
2008	11/30/2009	\$ 101,224.52	\$ 21,466.52	0.00	\$ 122,691.29
2009	4/09/2012	\$ 87,252.72	\$ 17,784.26	0.00	\$ 105,036.98
2010	4/09/2012	\$ 68,713.45	\$ 14,005.53	0.00	\$ 82,718.98
2011	3/24/2014	\$ 24,807.64	\$ 4,782.44	\$ 2,236.78	\$ 31,826.86
2012	11/18/2013 1/12/2015	\$ 139,789.22	\$ 30,723.53	\$ 23,681.37	\$ 194,194.12
Total					\$ 719,923.87

6. Despite notice and demand for payment, Craig Davitian and Sherlene Davitian have failed, neglected, or refused to pay the outstanding assessments, described above. As a result, there remains due and owing from Craig Davitian and Sherlene Davitian, as of December 17, 2018, the amount of \$ 719,923.87, plus statutory additions to tax accruing thereon according to law, and continuing until paid.

WHEREFORE, the plaintiff, the United States of America, prays as follows:

- A. That the Court order and adjudge that Craig Davitian and Sherlene Davitian are indebted to the United States, as of December 17, 2018, in the amount of \$ 719,923.87, plus statutory additions to tax accruing thereon according to law, and continuing until paid;
- B. That the Court award to the United States its costs of prosecuting this action; and
- C. That the Court award such other and further relief as may be deemed just and proper under the circumstances.

DATED: December 18, 2018.

/s/ Michael J. Martineau

MICHAEL J. MARTINEAU
Trial Attorney, Tax Division
U. S. Department of Justice
Post Office Box 227, Ben Franklin Station
Washington, DC 20044
Telephone Copier: (202) 307-6483
Telecopy: (202) 514-6866
michael.j.martineau@usdoj.gov

OF COUNSEL:

JESSIE K. LIU
United States Attorney

JS 44 (Rev. 08/18)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS United States of America		DEFENDANTS Craig Davitian and Sherlene Davitian	
(b) County of Residence of First Listed Plaintiff _____ <i>(EXCEPT IN U.S. PLAINTIFF CASES)</i>		County of Residence of First Listed Defendant <u>11001</u> <i>(IN U.S. PLAINTIFF CASES ONLY)</i>	
(c) Attorneys (Firm Name, Address, and Telephone Number) Michael J. Martineau, Esq., Tax Division, U.S. Dep't of Justice, P.O. Box 227, Ben Franklin Sta., Washington, D.C. 20044: 202.307.6483		NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED. Attorneys (<i>If Known</i>) Unknown	
II. BASIS OF JURISDICTION <i>(Place an "X" in One Box Only)</i>		III. CITIZENSHIP OF PRINCIPAL PARTIES <i>(Place an "X" in One Box for Plaintiff and One Box for Defendant)</i>	
<input checked="" type="checkbox"/> 1 U.S. Government Plaintiff	<input type="checkbox"/> 3 Federal Question <i>(U.S. Government Not a Party)</i>	<input type="checkbox"/> PTF	<input type="checkbox"/> DEF
<input type="checkbox"/> 2 U.S. Government Defendant	<input type="checkbox"/> 4 Diversity <i>(Indicate Citizenship of Parties in Item III)</i>	<input type="checkbox"/> Citizen of This State	<input type="checkbox"/> 1 Incorporated or Principal Place of Business In This State
		<input type="checkbox"/> Citizen of Another State	<input type="checkbox"/> 2 Incorporated and Principal Place of Business In Another State
		<input type="checkbox"/> Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3 Foreign Nation
			<input type="checkbox"/> 4 PTF
			<input type="checkbox"/> 5 DEF
			<input type="checkbox"/> 6 PTF
			<input type="checkbox"/> 6 DEF
IV. NATURE OF SUIT <i>(Place an "X" in One Box Only)</i>		Click here for: Nature of Suit Code Descriptions.	
CONTRACT		TORTS	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise		PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	
REAL PROPERTY		CIVIL RIGHTS	
<input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property		PETITIONERS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/ Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	
PRISONER PETITIONS		HABEAS CORPUS: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty OTHER: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement	
FORFEITURE/PENALTY		PROPERTY RIGHTS <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other	
BANKRUPTCY		LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act	
OTHER STATUTES		SOCIAL SECURITY <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark	
FEDERAL TAX SUITS		IMMIGRATION <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609 <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	
V. ORIGIN <i>(Place an "X" in One Box Only)</i>		VI. CAUSE OF ACTION <p style="margin-left: 20px;">Cite the U.S. Civil Statute under which you are filing <i>(Do not cite jurisdictional statutes unless diversity)</i>: 26 U.S.C. sections 7402(a)</p> <p style="margin-left: 20px;">Brief description of cause: Reduce federal income tax assessments to judgment</p>	
<input checked="" type="checkbox"/> 1 Original Proceeding		<input type="checkbox"/> 2 Removed from State Court	<input type="checkbox"/> 3 Remanded from Appellate Court
<input type="checkbox"/> 4 Reinstated or Reopened		<input type="checkbox"/> 5 Transferred from Another District <i>(specify)</i>	<input type="checkbox"/> 6 Multidistrict Litigation - Transfer
<input type="checkbox"/> 7 Multidistrict Litigation - Direct File			
VII. REQUESTED IN COMPLAINT:		<input type="checkbox"/> CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.	
VIII. RELATED CASE(S) IF ANY		Demand \$ <u>719,923.87</u> CHECK YES only if demanded in complaint: JURY DEMAND: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<i>(See Instructions)</i>		JUDGE _____ DOCKET NUMBER _____	
DATE 12/18/2018		SIGNATURE OF ATTORNEY OF RECORD <i>Michael J. Martineau</i>	
FOR OFFICE USE ONLY		JUDGE _____ MAG. JUDGE _____	
RECEIPT # _____		AMOUNT _____	
APPLYING IFF _____		JUDGE _____	

UNITED STATES DISTRICT COURT

for the

District of Columbia

United States of America)

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Plaintiff(s))

v.

Craig Davitian and Sherlene Davitian)

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Defendant(s))

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*) Craig Davitian
2909 Dumbarton Street, N.W.
Washington, D.C. 20007

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Michael J. Martineau, Esquire
Tax Division, U.S. Department of Justice
P.O. Box 227, Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6483
michael.j.martineau@usdoj.gov

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

ANGELA D. CAESAR, CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for *(name of individual and title, if any)* _____
was received by me on *(date)* _____.

I personally served the summons on the individual at *(place)* _____

on *(date)* _____; or

I left the summons at the individual's residence or usual place of abode with *(name)* _____

, a person of suitable age and discretion who resides there,

on *(date)* _____, and mailed a copy to the individual's last known address; or

I served the summons on *(name of individual)* _____

designated by law to accept service of process on behalf of *(name of organization)* _____

on *(date)* _____; or

I returned the summons unexecuted because _____; or

Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ **0.00** .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT

for the

District of Columbia

United States of America)

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Plaintiff(s))

v.)

Craig Davitian and Sherlene Davitian)

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Defendant(s))

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: (Defendant's name and address) Sherlene Davitian
2909 Dumbarton Street, N.W.
Washington, D.C. 20007

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Michael J. Martineau, Esquire
Tax Division, U.S. Department of Justice
P.O. Box 227, Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6483
michael.j.martineau@usdoj.gov

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Signature of Clerk or Deputy Clerk

Civil Action No. _____

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I personally served the summons on the individual at *(place)* _____
on *(date)* _____; or

I left the summons at the individual's residence or usual place of abode with *(name)* _____,
a person of suitable age and discretion who resides there,
on *(date)* _____, and mailed a copy to the individual's last known address; or

I served the summons on *(name of individual)* _____, who is
designated by law to accept service of process on behalf of *(name of organization)* _____
on *(date)* _____; or

I returned the summons unexecuted because _____; or

Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ **0.00**.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc: